

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-21

August 1, 1957

PROPOSED AMENDMENT OF 26 CFR PARTS 250 AND 251

Importers and others concerned:

Purpose. The purpose of this industry circular is to acquaint you with the provisions of a notice of proposed rule making which was published in the Federal Register for July 25, 1957, which would affect the regulations in 26 CFR Parts 250 and 251.

Background. Where imported distilled spirits are diverted to a port other than the specified port, the regulations presently require the importer to file a supplemental statement on Form 1627A with the collector of customs who approved the stamp requisition on Form 428, and for that collector to forward the original of Form 1627A to the collector of customs at the port of diversion. It has been pointed out that this procedure results in delays occasioned by searching through files in order to locate the proper Form 1627A when withdrawal papers are filed.

Present regulations make no provision for the destruction of unused red strip stamps abroad, and it has been brought to the attention of the National Office that situations of this nature have arisen in the past and will probably again arise from time to time.

Proposed Changes. It is proposed to amend 26 CFR Parts 250 and 251 to provide that when the collector of customs has approved the Form 1627A filed by the importer, the original of the form will be returned to the importer. At the time of filing the warehouse or consumption entry with the collector of customs at the port of diversion, the importer or his agent will also file the original of Form 1627A.

It is also proposed to amend 26 CFR Part 251 to establish a procedure for permitting the destruction of red strip stamps abroad.

Comments. The notice of proposed rule making provides that prior to adoption consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing, in duplicate, to the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington 25, D. C., within 30 days from the date of publication in the Federal Register.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division